

The requirement of filing a list of creditors pursuant to Fed. R. Bank. P. 1007(a)(1) shall be met by the debtor's filing of a mailing matrix as provided herein. The debtor must file with the petition the mailing matrix listing the names and addresses of the creditors who are or will be listed on the debtor's schedules (Official Bankruptcy Form B 6 D-H).

The mailing matrix must be submitted in accordance with the manner set forth for the filing of documents pursuant to Operating Order 06-02/Guidelines for the Filing of Documents.

The mailing matrix shall include all creditors and parties in interest entitled to notice of the particular case for which it is being filed. It is not necessary to include the debtor, joint debtor, attorney for the debtor, case trustee, the United States Trustee, or the judge assigned to the case, because where applicable, these will be automatically added through the Court's Case Management/Electronic Case Filing system. It is the debtor's responsibility to verify and ensure that the information on the mailing matrix is identical to the schedules, statements, and lists.

The following should be included on the matrix under the conditions noted:

IN ALL CASES:

Any equity security holder, indenture trustee, governmental entity, or any other creditor or party in interest entitled to receive notice pursuant to Title 11, United States Code, the Federal Rules of Bankruptcy Procedure and/or any other federal and state statutes and authorities regarding requirements for notice.

IN CASES IN WHICH THE DEBTOR OWES STATE OR LOCAL TAXES:

City Tax Collector (of the city in which the debtor resides) and full address

County Tax Collector (of the county in which the debtor resides) and full address

S.C. Department of Revenue and Taxation
P.O. Box 12265
Columbia, SC 29211

S.C. Employment Security Commission
P.O. Box 995
Columbia, SC 29202

Any other taxing authority to which the debtor owes taxes and its full address.

IN CASES IN WHICH AN UNEMPLOYMENT BENEFIT OVERPAYMENT IS OWED:

S.C. Employment Security Commission
BPC Collection Unit
P.O. Box 2644
Columbia, SC 29202

IN CHAPTER 9, CHAPTER 11, AND CHAPTER 12 CASES:

Internal Revenue Service
Insolvency Group 6
MDP 39
1835 Assembly Street
Columbia, SC 29201

IN OTHER CHAPTERS IF THE DEBTOR IS INDEBTED TO THE INTERNAL REVENUE SERVICE:

Internal Revenue Service
Centralized Insolvency Operation
PO Box 21126
Philadelphia, PA 19114

IN CHAPTER 11 CASES:

Securities and Exchange Commission
3475 Lenox Road NE
Suite 1000
Atlanta, GA 30326

IN COMMODITY BROKER CASES:

Commodity Futures Trading Commission
Office of Proceedings
Three Lafayette Center
1155 21st Street NW
Washington, DC 20581

IN CASES THAT DISCLOSE A DEBT TO THE UNITED STATES OTHER THAN FOR TAXES:

Department, Agency or Instrumentality of the United States through which the debtor became indebted, and its full address; and

United States Attorney
District of South Carolina
1441 Main Street, Suite 500
Columbia, SC 29201

IN CASES THAT DISCLOSE A STOCK INTEREST OF THE UNITED STATES:

Secretary of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

IN RAILROAD REORGANIZATION CASES (CHAPTER 11, SUBCHAPTER IV):

Any state or local commission having regulatory jurisdiction over the debtor and its full address.

U.S. Department of Transportation
Attn: Office of General Counsel
Federal Railroad Administration
1200 New Jersey Avenue, SE
Washington, DC 20590-0001

Surface Transportation Board
Attn: Secretary
395 E Street SW
Washington, DC 20423